

SUPPORTING STATEMENT
Revenue Procedure 2001-9

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 31.6011(a)-7 of the Regulations on Procedure and Administration provides that each return, together with any prescribed copies or supporting data, must be filled in and disposed of in accordance with the forms, instructions, and regulations applicable thereto.

Section 301.6061-1(b) of the Regulations on Procedure and Administration provides that the Secretary may prescribe in forms, instructions, or other appropriate guidance the method for signing any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations.

Pursuant to these regulations, the Service has authorized the Form 940 *e-file* Program, which allows a taxpayer to electronically file a Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, using a personal computer, modem, and commercial tax preparation software.

Revenue Procedure 2005-60 supersedes Revenue Procedure 2001- 9 and provides the requirements of the Form 940 *e-file* Program.

2. USE OF DATA

The information will be used to ensure that taxpayers (i.e., Reporting Agents, Transmitters, Software Developers and On-Line Filers) receive accurate information regarding the filing of the electronic returns, keep secure the electronic signature, and identify persons involved in the filing of electronic returns and software development.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS Publications, Regulations, Notices and Letters are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998.

4. EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency wherever possible.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

Not applicable.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Not applicable.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

Not applicable

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

Revenue Procedure 2001-9 was published in the **Internal Revenue Bulletin** on January 16, 2001 (2001-3 IRB 328).

Revenue Procedure 2005-60 was published in the **Internal Revenue Bulletin** on August 29, 2005 (2005-35 IRB 449).

We received no comments during the comment period in response to the **Federal Register** notice regarding this information collection dated May 18, 2010 (75 FR 27862).

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

Not applicable.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Sections 5.01, 5.03, 5.04, 6.01, 6.02, and 6.03 of the revenue procedure require a prospective Electronic Filer to prepare an application to the Form 940 *e-file* program. The projection for the total number of respondents for the current year 2010 is 1,325,100. The estimated time for each respondent per response is 32 minutes(.54 Hours). The total burden for the above requirements is 717,338 Hours.

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our **Federal Register** notice dated May 18, 2010 (75 FR 27862), requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Not applicable.

15. REASONS FOR CHANGE IN BURDEN

The change in the paperwork burden previously approved by OMB is due to an adjustment and increase in the expected number of respondents, since the 2007 renewal.

We are also making this submission to renew the OMB approval.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS

INAPPROPRIATE

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the revenue procedure sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB 83-I

Not applicable.

Note: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.